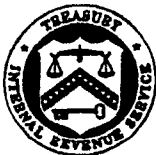


EXHIBIT #14



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

EXHIBIT #14
PAGE 1 OF 1

December 6, 2002

Larry L. Stuler
Federal Correctional Institution - McKean
07092-068 Unit F
Bradford, PA 16701

Dear Mr. Stuler:

This is in response to your Freedom of Information Act request dated November 13, 2002, and received in our office November 20, 2002.

We have located 30 pages of documents responsive to your request, and are releasing them to you.

We have enclosed Complete Individual Master File (IMF) - Martinsburg Computer Center (MCC) transcripts, consisting of 30 pages.

No fees were incurred in the processing of this request. Please be advised that we are providing 30 pages of the first 100 free pages, which is provided for by law.

If you have any questions regarding this correspondence, Case Control Number 28-2003-00327, contact Anne Jensen, #28-03654, at Internal Revenue Service, P. O. Box 245, DP S-7920, Bensalem, PA, 19020 or at (215) 516-2536 between the hours of 7:00 a.m. and 3:30 p.m. Eastern Time.

Sincerely,

Darlene O'Neill
Disclosure Officer

Enclosure(s):
Transcripts